

EXHIBIT K

From: "Lyons, John K" <John.Lyons@skadden.com>
To: <NEWMAN@butzel.com>
CC: "Wharton, Joseph N (CHI)" <Joseph.Wharton@skadden.com>, "Craft, Karen J" <karen.j.craft@delphi.com>
Date: 5/22/2008 5:21 PM
Subject: FW: Transcript for EEOC Hearing
Attachments: Transcript.pdf

I have spoken with the client and we are unable to consensually agree to vacate the order expunging Pioneer's claim. Thus, the "tolling" period set forth in your previous agreement is now terminated. However, for efficiency purposes, we suggest that you combine any briefing on this matter with the merits on the underlying untimely claim (including whether there exists cause for leave to file such claim). Judge Drain has required a claimant that has unilaterally filed an untimely claim to file a motion for leave to file such claim in order for the claim to be recognized by the Debtors.

I also attach a recent bench ruling from Judge Drain expunging an untimely claim filed by the EEOC to guide your analysis.

Sincerely,

John Lyons

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Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request.

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